

## AMENDMENT TO THE CLAIMS

Replace the claims with the following revised version:

1. (Previously Amended) A method of etching a semiconductor device using a neutral beam comprising:  
extracting an ion beam having a predetermined polarity from an ion source to accelerate the ion beam;  
reflecting an accelerated ion beam by a reflector to neutralize the reflected ion beam;  
and  
positioning a substrate to be etched in a path of a neutral beam to etch a material layer on the substrate with the neutral beam.

2. (Previously Amended) The method of claim 1, further comprising adjusting an angle of incidence of the ion beam incident on the reflector before the reflecting.

3. (Previously Amended) The method of claim 2, wherein the angle of incidence of the ion beam incident on the reflector is within the range of 75 - 85° from a vertical line to a horizontal surface of the reflector.

4. (Previously Amended) The method of claim 3, further comprising adjusting a gradient of the reflector to an incident ion beam.

5. (Previously Amended) The method of claim 3, further comprising applying a voltage to the reflector to adjust a path of an incident ion beam.

6. (Previously Amended) The method of claim 1, wherein the reflector is selected from the group consisting of a semiconductor substrate, a silicon dioxide substrate and a metal substrate.

7. - 17. (Canceled)